GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:3249
ANSWERED ON:04.08.2017
Threshold Limit and Turnover Tax under GST
Kashyap Shri Virender

Will the Minister of FINANCE be pleased to state:

(a) whether the Government of Himachal Pradesh, Uttarakhand and North Eastern States have opted for Rs. 10 lakh while fixing the GST limit of threshold whereas it has been adopted as Rs. 20 lakh at national level and if so, the details thereof;
(b) whether Uttarakhand has again opted for Rs. 20 lakh and Himachal Pradesh is still at Rs. 10 lakh limit and if so, the details thereof and the reasons therefor;
(c) whether the said States have opted for composition facilities/levy at Rs. 50 lakh while it is Rs. 75 lakhs; and
(d) if so, the details thereof and the reasons for such disparity?

Answer

MINISTER OF STATE FOR FINANCE
(SHRI SANTOSH KUMAR GANGWAR)
(a) Yes Sir. In the first GST Council Meeting held on 22-23 September 2017, it was decided that the threshold exemption limit for the Special Category States enumerated in Article 279A of the Constitution (namely Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand) shall be Rs. 10 lakhs. Subsequently, for J & K, the threshold exemption limit was increased to Rs. 20 lakhs in the seventeenth GST Council Meeting held on 18th June, 2017.

(b) No Sir. Uttarakhand has not opted for Rs. 20 lakh as the annual turnover for fixing the GST limit of threshold. There is no difference in threshold limit between Uttarakhand and Himachal Pradesh with regard to fixing the GST limit of threshold.

(c) and (d) In the seventeenth GST Council Meeting held on 18th June, 2017 the Council approved that the turnover limit for Composition Levy for CGST and SGST shall be Rs.50 lakh in respect of the following Special Category States namely:
1. Arunachal Pradesh,
2. Assam,
3. Manipur,
4. Meghalaya,
5. Mizoram,
6. Nagaland,
7. Sikkim,
8. Tripura and
9. Himachal Pradesh

At the request of Uttarakhand and Jammu and Kashmir, the Council recommended that in the case of Uttarakhand and J&K, the turnover limit for Composition Levy would be Rs.75 lakh.
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